

***Caution: DRAFT FORM***

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site ([www.irs.gov](http://www.irs.gov)).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

## Credit for Small Employer Pension Plan Startup Costs

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

**Part I Current Year Credit** (Members of controlled groups or businesses under common control, see instructions.)

1 Qualified startup costs incurred during the tax year. <b>Do not</b> enter more than \$1,000	<b>1</b>	
2 Enter one-half of line 1	<b>2</b>	
3 Form 8881 credits from pass-through entities:	<b>3</b>	
If you are a	Then enter the Form 8881 credits from—	
a Shareholder	Schedule K-1 (Form 1120S) box 13, code G, H, or V	
b Partner	Schedule K-1 (Form 1065) box 15, code G, H, or U	
4 Add lines 2 and 3	<b>4</b>	
5 <b>Current year credit.</b> Enter the <b>smaller</b> of line 4 or \$500	<b>5</b>	

**Part II Allowable Credit** (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

6 Regular tax before credits:		
• Individuals. Enter the amount from Form 1040, line 43	}	<b>6</b>
• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return		
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		
7 Alternative minimum tax:		
• Individuals. Enter the amount from Form 6251, line 35	}	<b>7</b>
• Corporations. Enter the amount from Form 4626, line 14		
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56		
8 Add lines 6 and 7	<b>8</b>	
9a Foreign tax credit	<b>9a</b>	
b Credits from Form 1040, lines 46 through 49 and 51 through 53	<b>9b</b>	
c Possessions tax credit (Form 5735, line 17 or 27)	<b>9c</b>	
d Credit for fuel from a nonconventional source	<b>9d</b>	
e Qualified electric vehicle credit (Form 8834, line 20)	<b>9e</b>	
f Add lines 9a through 9e	<b>9f</b>	
10 Net income tax. Subtract line 9f from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15	<b>10</b>	
11 Net regular tax. Subtract line 9f from line 6. If zero or less, enter -0-	<b>11</b>	
12 Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)	<b>12</b>	
13 Tentative minimum tax (see instructions):	}	<b>13</b>
• Individuals. Enter the amount from Form 6251, line 33		
• Corporations. Enter the amount from Form 4626, line 12		
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54		
14 Enter the greater of line 12 or line 13	<b>14</b>	
15 Subtract line 14 from line 10. If zero or less, enter -0-	<b>15</b>	
16 <b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 5 or line 15 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 15 is smaller than line 5, see instructions	<b>16</b>	